STATE OF NEW YORK, COUNTY OF NEW YORK, SS.:

The undersigned, an attorney admitted to practice in the courts of New York State, shows: that she is employed in the office of the Corporation Counsel of the City of New York, and affirms this statement to be true under the penalties of perjury, pursuant to Rule 2106 CPLR:

That on the 26th day of September, 2007, she served the annexed Answer upon the parties listed below at the address designated by each of them for this purpose, by causing to be deposited a copy of the same, enclosed in a prepaid wrapper in a post office box situated at 100 Church Street in the Borough of Manhattan, City of New York, regularly maintained by the Government of the United States in said City:

To (by first-class mail):
Richard Agins, Esq.
Agins, Siegel & Reiner, LLP
Attorneys for Plaintiff
386 Park Avenue South, Suite 1200
New York, New York 10016-8804

Friedberg Cohen Coleman & Pinkas, LLP Attorneys for Defendant 222 East 95th Owners Corp. 444 Madison Avenue Suite 805 New York, New York 10022

Office of the Attorney General Attorney for Defendant New York State Department of Taxation and Finance 120 Broadway New York, New York 10271

Kathleen A. Zebrowski, Esq. Attorney for Defendant Internal Revenue Service United States Attorney's Office Southern District of New York 86 Chambers street New York, New York 10007

Joseph T. Colasurdo & Assoc., PC Joseph T. Colasurdo, Esq. Attorneys for Defendant Merrill Lynch Credit Corporation 2900 Westchester Avenue, Suite 206 Purchase, New York 10577

Joseph H. Lessem, Esq. Graubard Miller Attorney for Defendant MP 222 LLC

The Chrysler Bldg 405 Lexington Avenue New York, NY 10174

Stein Weiner & Roth One Old Country Road, Suite 113 Carle Place, NY 11515

Dated:

New York, New York October 1, 2007